

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

Caption in Compliance with D.N.J. LBR 9004-1(b)

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In Re:

L'OCCITANE, INC.,

Debtor.

Chapter 11

Case No. 21-10632-MBK

Judge: Michael B. Kaplan

**FIRST INTERIM APPLICATION OF FOX ROTHSCHILD LLP AS COUNSEL TO THE
DEBTOR FOR ALLOWANCE OF COMPENSATION FOR PROFESSIONAL
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED FOR
THE PERIOD FROM JANUARY 26, 2021 THROUGH APRIL 30, 2021**

Fox Rothschild LLP ("Fox Rothschild"), as counsel to L'Occitane, Inc., the above-captioned debtor and debtor-in-possession (the "Debtor"), submits this application (the "Application") pursuant to 11 U.S.C. §§ 330 and 331, Rule 2016 of the Federal Rules of Bankruptcy Procedure, and Local Bankruptcy Rule 2016-3, as its first interim fee application for compensation for services rendered and reimbursement of expenses for the period of January 26, 2021 through April 30, 2021 (the "First Interim Fee Period"). By this Application, pursuant to the Compensation Procedures Order (defined below), Fox Rothschild seeks allowance and payment of compensation in the amount of \$767,122.50 for services rendered by Fox Rothschild during the

First Interim Fee Period and allowance and reimbursement of its actual and necessary expenses in the amount of \$3,157.55 for the First Interim Fee Period. In support of the Application, Fox Rothschild respectfully represents as follows:

BACKGROUND

1. On January 26, 2021 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), commencing the above-captioned chapter 11 case (the “Chapter 11 Case”) in the United States Bankruptcy Court for the District of New Jersey (the “Court”).

2. On March 30, 2021, the Court entered the *Administrative Order Establishing Procedures for Allowance and Payment of Interim Compensation and Reimbursement of Expenses to Professional Persons* [Docket No. 235] (the “Compensation Procedures Order”).

3. Pursuant to the Compensation Procedures Order, professionals, as directed therein, may file with the Court and serve monthly fee statements on or before the 25th day of each month. If there are no objections to a monthly fee statement, then the professionals are entitled to payment in the amount of eighty percent (80%) of the fees and one hundred percent (100%) of the expenses requested in the monthly fee statement.

4. The Compensation Procedures Order further provides that professionals may file interim fee applications for allowance of compensation and reimbursement of expenses of the amount sought in the monthly fee statements, including the twenty percent (20%) holdback, pursuant to section 331 of the Bankruptcy Code.

5. The Office of the United States Trustee has established certain *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases* (the “Revised UST Guidelines”). The Office of

the United States Trustee has promulgated forms to aid in compliance with the Revised UST Guidelines. Charts and tables based on such forms are attached hereto as exhibits and completed to the extent relevant to this Chapter 11 Case:

Exhibit A:	Customary And Comparable Compensation Disclosures With Fee Applications;
Exhibit B:	Summary of Timekeepers Included In This Fee Application;
Exhibit C:	Summary of Compensation By Project Category;
Exhibit D:	Summary of Expense Reimbursement Requested By Category;
Exhibit E:	Summary Cover Sheet of Fee Application
Exhibit F:	Certification of Counsel
Exhibit G:	Invoices for the Period January 26, 2021 through April 30, 2021
Exhibit H:	Flat Fee Invoice for Lease Amendment Services

6. On February 12, 2021, Fox Rothschild filed *Debtor's Application for Entry of an Order Authorizing the Employment and Retention of Fox Rothschild LLP as Bankruptcy Counsel to the Debtor Nunc Pro Tunc to the Petition Date* (the "Retention Application") [Docket No. 106].

7. On March 9, 2021, Fox Rothschild filed the *Supplemental Declaration of Mark E. Hall, Esq. in Support of Debtor's Application for Entry of An Order Authorizing the Employment and Retention of Fox Rothschild LLP as Bankruptcy Counsel to the Debtor Nunc Pro Tunc to the Petition Date* (the "Supplemental Declaration") [Docket No. 203].

8. On March 10, 2021, the Court entered an *Order Approving the Employment and Retention of Fox Rothschild LLP as Bankruptcy Counsel to the Debtor Nunc Pro Tunc to the Petition Date* (the "Retention Order") [Docket No. 205].

9. On March 15, 2021, Fox Rothschild filed the *Second Supplemental Declaration of Mark E. Hall, Esq. in Support of Debtor's Application for Entry of An Order Authorizing the Employment and Retention of Fox Rothschild LLP as Bankruptcy Counsel to the Debtor Nunc Pro Tunc to the Petition Date* (the "Second Supplemental Declaration") [Docket No. 215].

**FOX ROTHSCHILD'S APPLICATION FOR COMPENSATION
AND REIMBURSEMENT OF EXPENSES**

A. Interim Fee Applications

10. This is Fox Rothschild's first interim application for compensation filed in this Chapter 11 Case. To date, there have been no orders entered approving interim fee applications for Fox Rothschild.

B. Monthly Fee Statements During the First Interim Fee Period

11. In accordance with the procedures prescribed in the Compensation Procedures Order, Fox Rothschild has filed and served monthly fee statements (the "Monthly Fee Statements") during the First Interim Fee Period.

12. On April 26, 2021, Fox Rothschild filed and served its first monthly fee statement (the "First Monthly Fee Statement") requesting payment of fees in the amount of \$508,843.50 and reimbursement of expenses in the amount of \$2,507.18 incurred for the period of January 26, 2021 through March 31, 2021. [Docket No. 268].

13. No objections were filed to the First Monthly Fee Statement. On May 13, 2021, Fox Rothschild filed a certification of no objection for its First Monthly Fee Statement. [Docket No. 304].

14. On May 24, 2021, Fox Rothschild filed and served its second monthly fee statement (the "Second Monthly Fee Statement") requesting payment of fees in the amount of \$169,279.00 and reimbursement of expenses in the amount of \$650.37 incurred for the period of April 1, 2021 through April 30, 2021. [Docket No. 324]

15. No objections were filed to the Second Monthly Fee Statement. On June 14, 2021, Fox Rothschild filed a certification of no objection for its Second Monthly Fee Statement. [Docket No. 356].

16. As of the date hereof, Fox Rothschild has received payment for fees in the amount of \$432,932.29¹ and payment for expenses in the amount of \$2,507.18.

17. In accordance with the Compensation Procedures Order, Fox Rothschild seeks interim approval of all fees and expenses sought in the First and Second Monthly Fee Statements and payment in an amount equal to the difference between the amount of the fees and expenses allowed and the actual payments received by Fox Rothschild on account of the First and Second Monthly Fee Statements. In addition, Fox Rothschild seeks payment of an additional \$89,000.00, for the flat fee services provided to the Debtor to prepare multiple lease amendments as set forth in the Second Supplemental Declaration.²

18. Thus, as of the date of this Application, Fox Rothschild seeks: (i) allowance of fees in the amount of \$767,122.50 and expenses of \$3,157.55; and (ii) payment of fees in the amount of \$334,190.21, consisting of the total fees of \$767,122.50, less the amount already received of \$432,932.29 and payment of expenses in the amount of \$650.37, consisting of total expenses of \$3,157.55 less the amount already received of \$2,507.18.

19. Fox Rothschild also seeks authority to apply its retainer in the amount of \$25,857.49 to the outstanding balance.

JURISDICTION, VENUE, AND STATUTORY BASIS

20. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. Consideration of this Application is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are sections 328, 330, and 331 of the Bankruptcy Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rules 2016-1 and 2016-3.

¹ This includes the retainer Fox Rothschild received in the amount of \$25,857.49.

² The summary of Fox Rothschild's Lease Amendment Services is attached hereto as **Exhibit "H"**.

**SUMMARY OF SERVICES RENDERED AND EXPENSES
INCURRED DURING THE FIRST INTERIM FEE PERIOD**

21. The compensation requested in this Application is reasonable based on the nature and extent of the services rendered, the size and complexity of this Chapter 11 Case, the time, labor required and other related factors.

22. As described in further detail below, during the First Interim Fee Period, the professional services performed by Fox Rothschild were necessary and appropriate to assist the Debtor in this Chapter 11 Case and were performed in an expeditious and efficient manner. As such, Fox Rothschild submits that the compensation sought herein is reasonable within the meaning of sections 330 and 331 of the Bankruptcy Code.

23. As set forth in the Application cover sheet submitted herewith, Fox Rothschild rendered a total of 1,237.4 hours of professional services during the First Interim Fee Period, for which it seeks compensation of \$678,122.50 and \$3,157.55 incurred in out-of-pocket expenses which were “actual, necessary expenses” in connection with rendering the professional services described herein. As stated hereinabove, Fox Rothschild is also requesting \$89,000.00 in connection with its preparation of Lease Amendments (charged on a flat fee basis as disclosed in the Second Supplemental Declaration).

24. To apprise the Court of the legal services rendered during the First Interim Fee Period, Fox Rothschild sets forth the following summary. This summary is intended only to highlight the categories of services to which Fox Rothschild devoted substantial time and attention on behalf of the Debtor.

A. Asset Analysis and Recovery (A)

Fees: \$480.00; Hours: 1.0

During the First Interim Fee Period, Fox Rothschild communicated with SPS regarding the Debtor's inventory and communicated with the client regarding the same. Fox Rothschild further reviewed and analyzed the Ryniker Consultants' analysis regarding leases, liquidation, and pre-petition payments.

B. Assumption/Rejection of Leases and Contracts (AA)

During the First Interim Fee Period, Fox Rothschild communicated extensively with the Debtor's Financial Advisor, Hilco, the Debtor's board and independent director, the Committee, and various landlords regarding the assumption and rejection of a variety of the Debtor's leases. Specifically, the Debtor rejected 28 leases and 1 sublease in the Debtor's first round of rejections and the Debtor also prepared 3 additional Lease Rejection Notices and Orders, with some withdrawals. Fox Rothschild communicated internally regarding all issues and implications of the lease assumption and lease rejections and strategized regarding the timing of these rejections in connection with the Debtor's overall goals in this Chapter 11 Case. Fox Rothschild responded to questions from landlords regarding post-petition rent, stub rent, and responded to questions regarding the status of a rejected property.

Fees: \$59,349.00; Hours: 104.4

C. Business Operations (C)

This category encompasses a wide variety of activities and includes, but is not limited to the following: Fox Rothschild communicated with a number of parties related to the Debtor's chapter 11 filing, next steps, and the reactions to the filing. This included, but was not limited to, Kekst, Stretto, the United States Trustee, and interested parties. After the Petition Date, Fox Rothschild immediately began planning for the Second Day Hearing, drafting all Second Day Motions and supplemental declarations in support of First Day Motions (to respond to comments from the United States Trustee as well as supplement additional information learned from the Debtor's personnel), revised both Interim and Final Orders, prepared Retention Applications for Hilco, Fox Rothschild, and Ryniker Consultants, drafted and filed a Motion to Seal Exhibit B to Hilco's Retention Application, prepared the Bar Date Motion and accompanying documents, drafted the Interim Compensation Motion, and prepared the Ordinary Course Professionals Motion. Fox Rothschild also drafted and delivered a "Notice of Bankruptcy and Stay of Proceeding" to all parties involved in litigation with the Debtor. Additionally, Fox Rothschild communicated with multiple parties regarding their request for additional assurance, utilities, and critical vendor status. Fox Rothschild also prepared the required operating reports, schedules and statements, and communicated with

Stretto regarding the preparation, filing and service of the same. Further, Fox Rothschild communicated with the United States Trustee's office regarding insurance certificates, ordinary course professionals and logistics of retention. Fox Rothschild also reviewed the weekly variance report prepared by Ryniker Consultants and shared the same with the Debtor.

Fees: \$156,282.00; Hours: 299.8

D. Court Appearance (CA)

During the First Interim Fee Period, Fox Rothschild attended the First Day Hearing, Final Hearing, and multiple omnibus hearings. Fox Rothschild prepared for the hearings and after the hearings concluded, Fox Rothschild revised and submitted all orders to Chambers.

Fees: \$11,701.00; Hours: 24.1

E. Corporate Governance and Board Matters (CC)

During the First Interim Fee Period, Fox Rothschild attended multiple board meetings with the Debtor's board members including: Yann Tanini, Ross Novak, Carol Silverman, Michael Jacoby (Independent Director), and the Debtor's Financial Advisor Representative, Brian Ryniker. Fox Rothschild prepared for the Board Meetings in order to effectively communicate to the board all updates and the status of the Chapter 11 Case.

Fees: \$4,579.50; Hours: 7.1

F. Case Administration (D)

In this task category, Fox Rothschild engaged in a variety of necessary administrative tasks. These tasks included, but were not limited to, reviewing notices from the Court regarding service and changes of address; preparing and revising agendas for Court hearings; communicating with Stretto regarding service; communicating with Chambers regarding hearing dates and times; reviewing the Core 2002 service list; filing the master service list periodically per the Case Management Order; filing multiple motions and pleadings; drafting lists of outstanding items needed from client to supplement briefing; communicating internally regarding Order revisions and supplemental briefing; reviewing all entered Orders by the Court and sharing with necessary parties; reviewing the list of the Debtor's top 20 vendors; preparing for the Initial Debtor Interview and the 341 Meeting of Creditors; and sharing drafts of pleadings with the UST and the Committee.

Fees: \$39,233.50; Hours: 80.3

G. Claims Administration and Objections (E)

During the First Interim Fee Period Fox Rothschild engaged in a claims review process of all filed claims against the Debtor. Fox Rothschild reviewed proofs of claim filed and compared the proofs of claim to the Debtor's filed Schedules and Statements to determine whether there were any discrepancies. Fox Rothschild prepared a chart and memorandum summarizing the discrepancies and shared this with the Debtor, Stretto, and Ryniker Consultants. Fox Rothschild communicated internally regarding these claims and communicated with Ryniker Consultants to determine the best path forward for claim reconciliation. Fox Rothschild prepared and filed the Bar Date Motion to set the deadline and procedures for all proofs of claim. Fox Rothschild worked collaboratively with the Committee and the United States Trustee (as well as responded to comments from Landlords) to set a Bar Date and revise the Bar Date Motion and all accompanying documents to consensually present the documents to the Court. Fox Rothschild communicated with claimants to reduce improperly filed claims as well as communicated with Axxys regarding the perfection of a mechanics lien against the Debtor.

Fees: \$34,754.50; Hours: 63.6

H. Real Estate (EE)

Fox Rothschild's activities in this task category relate to the Debtor's rejection and assumption of leases. Fox Rothschild communicated with Hilco and its representatives regarding landlord rights, deal sheets in lease negotiations, and the enforceability of United States judgments versus arbitral awards overseas and the potential defenses to the same. Fox Rothschild also reviewed the potential violation of the automatic stay by a landlord at one of the Debtor's locations.

Fees: \$1,299.00; Hours: 2.4

I. Employee Benefits/Pensions (F):

This category relates to work done in connection with all employee benefits correspondence and related activities. At the outset of this Chapter 11 Case, Fox Rothschild communicated with the Debtor's employee benefits team in order to prepare and supplement the employee wages and benefits first day motion. Fox Rothschild reviewed the Debtor's employee benefits policies, communicated with the Debtor's employee benefits vendors, and analyzed all of the necessary information to include in the employee wages motion and supplemental declaration.

Fees: \$4,169.50; Hours: 9.3

J. Fee/Employment Applications (G)

During the First Interim Fee Period, Fox Rothschild prepared Fox Rothschild's First Monthly Fee Statement by reviewing the detailed time entries of Fox Rothschild personnel for consistency, quality, and confidential information; drafting the cover sheet for the First Monthly Fee Statement; drafting summaries of all services rendered; and preparing the required exhibits based on the United States Trustee guidelines as well as the Interim Compensation Order. Additionally, Fox Rothschild finalized and filed its First Monthly Fee Statement as well as Ryniker Consultants' first monthly fee statement. Further, during the First Interim Fee Period Fox Rothschild spent a significant amount of time devoted to the retention of Ordinary Course Professionals. In order to finalize the retention of the Ordinary Course Professionals Fox Rothschild drafted the Ordinary Course Professional Motion and accompanying documents, communicated extensively with the United States Trustee regarding their requested revisions to the Order and the service description of all of the Ordinary Course Professionals, drafted multiple supplemental declarations in support of the Ordinary Course Professionals' retention to respond to the United States Trustee's comments; communicated with the Ordinary Course Professionals to explain the requested revisions; and filed all necessary documentation.

Fees: \$113,304.00; Hours: 212.1

K. Reporting (GG)

Fox Rothschild complied with all reporting requirements throughout the First Interim Fee Period. This included the preparation and filing of multiple monthly operating reports and schedules and statements of financial affairs. Fox Rothschild communicated internally, with Ryniker Consultants, and Stretto regarding the preparation, filing, and service of the same. Fox Rothschild also responded to the Committee's discovery requests and prepared for the Initial Debtor Interview and 341 Meeting of Creditors by sharing documentation with the United States Trustee. Additionally, Fox Rothschild responded to an audit request by PricewaterhouseCoopers and drafted a letter in response.

Fees: \$18,718; Hours: 35.1

L. Litigation (Other than Avoidance Litigation) (J)

During the First Interim Fee Period, Fox Rothschild prepared a summary of all prepetition litigation pending against the Debtor and revised this summary with new information as the Chapter 11 Case progressed. Fox Rothschild drafted a Notice of Bankruptcy and the effect of the Automatic Stay and caused this letter to be served on all litigants and known counsel to the litigants. Fox Rothschild reviewed the dockets of the prepetition litigation to determine whether the Notices of Bankruptcy were docketed and to ensure the Automatic Stay was being

respected. Additionally, Fox Rothschild reviewed and documented notices of default and demand letters. Fox Rothschild also reviewed and communicated with the Committee regarding the discovery dispute on 4-Wall data.

Fees: \$9,631.00; Hours: 20.0

M. Meetings and Communications with Creditors (L)

During the First Interim Fee Period, Fox Rothschild engaged in extensive communications with the Committee via email and via a weekly scheduled phone call. Fox Rothschild drafted and reviewed email correspondence regarding the 341 Meeting of Creditors, fielded questions from creditors and responded accordingly, drafted and filed the form 309F1 to be served on all creditors, and served the Notice of Commencement of Chapter 11 Case cover letter to the Debtor's employees. Fox Rothschild communicated with the Committee regarding the preparation and execution of a confidentiality agreement and NDA. Fox Rothschild responded to the Committee's document requests and worked with the Debtor to timely produce documentation to the Committee.

Fees: \$68,958.00; Hours: 118.3

N. Plan and Disclosure Statement (M)

Fox Rothschild prepared a timeline for the Debtor and the Debtor's professionals to outline the proposal and submission of a Plan and Disclosure Statement and the ultimate exit from bankruptcy. Fox Rothschild researched potential plan scenarios and reviewed and analyzed liquidation scenarios prepared by Ryniker Consultants. Fox Rothschild began drafting the Plan and Disclosure statement during the First Interim Fee Period and reviewed various pleadings and documents in order to draft the same. Fox Rothschild communicated internally and with the Debtor regarding the structure of the Plan, negotiations with the Debtor's parent, and the strategy moving forward. Fox Rothschild incorporated revisions to the Plan based on comments from Ryniker Consultants as well as the Debtor's Independent Director. Fox Rothschild also drafted the Motion to Extend the Exclusivity Period.

Fees: \$87,324.50; Hours: 138.2

O. Business Analysis (R):

During the First Interim Fee Period, Fox Rothschild communicated with the Debtor and the Debtor's Financial Advisor related to the business implications of the post-emergence structure of the Debtor. Fox Rothschild prepared a memorandum related to the business analysis of the Debtor's post-bankruptcy emergence structure and the related payments to creditors as part of the chapter 11 case.

Fees: \$903.00; Hours: 1.4

P. Litigation Consulting (U)

Fox Rothschild was involved in a discovery dispute with the Committee regarding the Committee's request for the Debtor's 4-Wall store by store data. Fox Rothschild communicated internally, with the Debtor, with the Debtor's financial advisor, and Hilco regarding the strategy of how to respond in opposition to the Committee's discovery request. Fox Rothschild researched the confidentiality concerns, the Committee's right to the documentation, and drafted a response to the Committee's submission with the Court. Fox Rothschild also responded to the Committee's request for standing. Fox Rothschild researched the issue of standing and responded to the Committee's letter accordingly. Fox Rothschild prepared for the hearing on the discovery dispute and communicated internally regarding how to respond to the Committee at the hearing. At the end of the First Interim Fee Period, Fox Rothschild engaged in settlement negotiations with the committee regarding this discovery dispute.

Fees: \$62,867.00; Hours: 111.4

Q. Tax Issues (W):

During the First Interim Fee Period, Fox Rothschild communicated with counsel for the city of Philadelphia and the Attorney General for Arizona regarding requests for the Debtor to file tax returns. Fox Rothschild responded accordingly and advised the Debtor of all communications. Fox Rothschild further communicated with PricewaterhouseCoopers regarding their request for an Audit of the Debtor which included inquiries related to the Debtor's chapter 11 filing and all litigation claims against the Debtor. Fox Rothschild prepared an Audit response Letter and communicated internally and with the Debtor related to all required responses. Additionally, Fox Rothschild analyzed all tax related implications for its chapter 11 plan and researched and analyzed issues related to tax implications of a United States subsidiary of a foreign parent company.

Fees: \$4,134.00; Hours: 8.0

R. Other (X):

This category encompasses a variety of activities which do not clearly fall into one of the aforementioned task codes. During the First Interim Fee Period, Fox Rothschild reviewed and analyzed the initial reaction to the Debtor's chapter 11 filing by communicating with the Debtor's parent company and reviewing the initial media coverage of the bankruptcy filing. Fox Rothschild also communicated with the Debtor's personal relations firm regarding the First Day Hearing media coverage.

Fees: \$432.00; Hours: 0.9

25. In addition to the foregoing, Fox Rothschild incurred out-of-pocket expenses during the First Interim Fee Period in the amount of \$3,157.55 which were “actual, necessary expenses” in connection with rendering the professional services described above pursuant to section 330(a)(1)(B) of the Bankruptcy Code. A detailed list of the expenses Fox Rothschild has incurred in the course of its representation of the Debtor during the First Interim Fee Period is summarized. Such expenses include, but are not limited to, court filings, court hearings and court solutions appearances, legal research, telephone charges, messenger service, Federal Express charges, document retrieval, outside vendor copies and other professional services. Fox Rothschild has made every effort to minimize the expenses in this matter by utilizing the most cost efficient methods of communication consistent with the necessary time restraints.

CERTIFICATION OF COUNSEL

26. A Certification of Counsel is attached hereto as **Exhibit F**.

COMPLIANCE WITH GUIDELINES

27. Fox Rothschild believes that this Application substantially complies with the local rules of this Court and the United States Trustee’s guidelines for fee applications. To the extent there has not been material compliance with any particular rule or guideline, Fox Rothschild respectfully requests a waiver or an opportunity to cure.

CONCLUSION

WHEREFORE, for all of the foregoing reasons, pursuant to sections 328, 330, and 331 of the Bankruptcy Code, Fox Rothschild respectfully requests (i) allowance of compensation for professional services rendered as counsel to the Debtor during the First Interim Fee Period in the amount of \$767,122.50; (ii) reimbursement of actual and necessary expenses incurred by Fox

Rothschild during the First Interim Fee Period in the amount of \$3,157.55; (iii) payment of the outstanding fees and expenses due to Fox Rothschild for the Interim Fee Period; (iv) authority to apply the retainer in the amount of \$25,857.49; and (v) such other and further relief as this Court deems just and proper.

Dated: June 14, 2021

Fox Rothschild LLP

/s/ Mark E. Hall

Mark E. Hall